

# Audit or Review - Testing Heading wise Checkpoints Report

**Client Name:** Ram services Private Limited

**Audit No:** RAM25-2 - Statutory Audit ICAI

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 1     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 1. Kick off Procedures<br>a. Obtain the Lead Schedule for property, plant, equipment (PPE)   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:09:12 |
| 2     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 2. Analytical Review:<br>a. Verify the totals of each category of PPE  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:10:43 |
| 3     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 2. Analytical Review:<br>b. Verify the Additions for their value, number and average number and compare with Capital expenditure incurred in the Prior periods       | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:12:19 |
| 4     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 2. Analytical Review:<br>c. In case of asset disposal, ascertain the level of gain or loss on disposal   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:13:45 |
| 5     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 2. Analytical Review:<br>d. Examine the level of fully depreciated assets in use and assets not in use awaiting disposal   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:14:18 |
| 6     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 2. Analytical Review:<br>e. Examine the rates of depreciation and the percentage of gross cost to valuation of property, plant and equipment                         | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:15:48 |
| 7     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 2. Analytical Review:<br>f. Analyse the Utilisation/ Productivity of the property, plant and equipment using ratios sales and production as the parameter of measure | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 8     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>i. Property, plant & equipment- Classification   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:16:41 |
| 9     | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP),  | 3. Classification:<br>i. Land  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C                            |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 9     | Intangible Assets, ROU Assets, Depreciation & Amortization-T  | 3. Classification:<br>i. Land                                  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | On: 12/26/2025 16:16:47   |
| 10    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>i. Building                              | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:16:51 |
| 11    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>i. Plant & Machinery                     | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:16:56 |
| 12    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>i. Furniture & Fitting                   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:17:00 |
| 13    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>i. Vehicles                              | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:17:04 |
| 14    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>i. Office Equipment                      | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:17:10 |
| 15    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>i. Others (Specify Nature)               | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:17:17 |
| 16    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Intangible Assets-<br>Classification | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:17:24 |
| 17    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Goodwill                             | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:01 |
| 18    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Brands/Trademarks                    | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:17:32 |
| 19    | Property, Plant,  | 3. Classification:   | Mandatory: No                                     | Workpaper Ref:  |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 19    | Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T                  | ii. Computer Software   | Test Result: Yes<br>Annexure: No                  | Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:14                   |
| 20    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Mastheads & Publishing Titles                   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:24 |
| 21    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Mining Rights                                   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:32 |
| 22    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Copyrights & Patents                            | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:36 |
| 23    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Recipes, Formulae, Models, Designs & Prototypes | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:43 |
| 24    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Licenses & Franchise                            | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:48 |
| 25    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>ii. Others (specify Nature)                         | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:54 |
| 26    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>iii. Capital Work-in-Progress                       | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:18:59 |
| 27    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 3. Classification:<br>iv. Intangible Assets under Development             | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:19:04 |
| 28    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation &                | 4. Records/Documents to be verified:<br>a. Minutes and resolutions        | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:19:09 |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 28    | Amortization-T  | 4. Records/Documents to be verified:<br>a. Minutes and resolutions   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:19:09 |
| 29    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 4. Records/Documents to be verified:<br>b. CAPEX budgeting   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:19:17 |
| 30    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 4. Records/Documents to be verified:<br>c. PPE Register  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:20:35 |
| 31    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 4. Records/Documents to be verified:<br>d. Title deeds, land documents, NOCs   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:20:46 |
| 32    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 4. Records/Documents to be verified:<br>d. Title deeds, land documents, NOCs   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:20:50 |
| 33    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 4. Records/Documents to be verified:<br>e. Invoices, Delivery challans, installation reports   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:20:55 |
| 34    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 4. Records/Documents to be verified:<br>f. Purchase Orders   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:21:33 |
| 35    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 4. Records/Documents to be verified:<br>g. General ledgers   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:21:38 |
| 36    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>A. Overall Testing - Property, Plant and Equipment:<br>i. Scrutinize Repairs and Maintenance expenses Account and ensure whether any expenditure that meets the recognition criteria of AS 10/Ind AS 16 needed to be capitalised. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:21:43 |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 37    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>A. Overall Testing - Property, Plant and Equipment:<br>ii. Examine the Assets Capitalised, disposed or transferred at or near the balance sheet date and ensure its correctness.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:21:48 |
| 38    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>A. Overall Testing - Property, Plant and Equipment:<br>iii. Verify the reports of plant engineers, insurance policies, rental receipts in case the assets are hired out to third parties   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:21:53 |
| 39    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>A. Overall Testing - Property, Plant and Equipment:<br>iv. Verify the significant movements of assets at or near the balance sheet date  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:21:56 |
| 40    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>A. Overall Testing - Property, Plant and Equipment:<br>v. Ensure that Stand-by or servicing equipment are capitalised if it meets the definition of Property, plant and equipment  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:00 |
| 41    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>B. Additions<br>i. Verify supporting documents Viz Invoices, Delivery challans, title deeds, Installation and commissioning documents, RC book for new acquisitions and improvements and test the arithmetical accuracy of the invoice | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:06 |
| 42    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>B. Additions<br>ii. Examine the Purchase orders raised for significant CAPEX.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:11 |
| 43    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>B. Additions<br>iii. (a). Verify Board minutes for approval of Purchase of Land and Buildings  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:15 |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 44    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>B. Additions<br>iii. (b). Verify Ownership of land and buildings by examining the title deeds   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:21 |
| 45    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>B. Additions<br>iii. Obtain Confirmation from third parties such as banks in case the title deeds are held by them as security. Check for the registration of charges if any. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:25 |
| 46    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>B. Additions<br>iv. In case of jointly held assets, verify the title deeds and ascertain the share of asset owned   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:31 |
| 47    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>i. Verify Whether accounts have been adjusted for depreciation and asset value   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:43 |
| 48    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>ii. Verify Whether sale proceeds have been fully accounted   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:49 |
| 49    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>iii. Ensure the gain or loss has been appropriately given effect in the Statement of Profit and Loss                               | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:53 |
| 50    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>iv. Review Work orders or Physical Verification reports to conclude retirement.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:22:57 |
| 51    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>iv. Review Work orders or Physical Verification reports to conclude retirement.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:23:05 |
| 52    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP),  | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C                            |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 52    | Intangible Assets, ROU Assets, Depreciation & Amortization-T  | v. Examine whether a substantial portion of assets have been disposed by verifying the bill of sales. Ensure whether the going concern assumption has been affected. Also ensure whether consent in  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | On: 12/26/2025 16:23:59   |
| 53    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>vi. Ensure that the disposed asset has been deleted from general ledger and PPE register   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:03 |
| 54    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>vii. Verify the transactions relating to Purchase of asset on exchange basis   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:07 |
| 55    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>C. Disposal (destroyed / scrapped/sold)<br>viii. Ascertain changes in the business leading to discontinuance of product line, operations in a unit leading to disposal of assets  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:12 |
| 56    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>D. Intangible Assets<br>i. Ensure that internally generated intangibles are not recognised as an asset  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:16 |
| 57    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>D. Intangible Assets<br>ii. Verify whether the ownership of Patents and Copyrights are registered by inspecting the register at the Patent office or requesting for a certified copy of the register entry from such office | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:21 |
| 58    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>D. Intangible Assets<br>iii. Ensure registration period of trademark is not lapsed and payment has been made towards renewal fees   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:25 |
| 59    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP),  | 5. Test of Details:<br>D. Intangible Assets<br>iv. Review the research   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C                            |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 59    | Intangible Assets, ROU Assets, Depreciation & Amortization-T  | and development expense account to ascertain if any expense needs to be capitalised   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | On: 12/26/2025 16:24:31   |
| 60    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>D. Intangible Assets<br>v. Check the supporting documents viz agreement to purchase for purchase of goodwill, cost sheets for internally generated assets to check the arithmetical accuracy                               | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:34 |
| 61    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>E. Capital Work-in-Progress<br>i. Ensure whether the treatment of expenditure on constructions are in line with the accounting Policies  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:38 |
| 62    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>E. Capital Work-in-Progress<br>ii. Verify supporting documents Viz Contractors bill, work order records, Architect or Engineers certificate and independent confirmations for Selfconstructed and Capital Work in Progress | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:41 |
| 63    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>E. Capital Work-in-Progress<br>iii. Review the Contractual Agreement and make a Physical visit to the site where controls warrant.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:46 |
| 64    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>E. Capital Work-in-Progress<br>iv. Evaluate the appropriateness of capitalized costs, including overheads and other cost allocations requiring judgments and estimates   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:50 |
| 65    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>E. Capital Work-in-Progress<br>v. In case of Contracts that are completed ensure they are capitalised and  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:53 |



| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 65    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | depreciation is provided  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:53 |
| 66    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>F. Intangible Assets under Development<br>i. Verify whether approval has been obtained for development of the intangible asset   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:24:57 |
| 67    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 5. Test of Details:<br>F. Intangible Assets under Development<br>ii. Ensure that all the expenses in relations to development viz salary, allowances, administrative overheads and expenses directly attributable to the development of the Intangible asset are capi | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:02 |
| 68    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 6. Physical Verification:<br>a. Examine whether the method of verification of assets by the management is reasonable  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:05 |
| 69    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 6. Physical Verification:<br>b. Examine whether every asset is distinctively numbered   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:09 |
| 70    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 6. Physical Verification:<br>c. Examine the frequency of such physical verification and assess the reasonability based on the size and nature of business   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:14 |
| 71    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 6. Physical Verification:<br>d. Ensure that the book records of PPE agree with the physical verification report. In case of material discrepancy, examine whether the same warrants an adjustment in the books or change in Internal Control System                   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:19 |
| 72    | Property, Plant,  | 7. Valuation & Disclosure:  | Mandatory: No                                     | Workpaper Ref:  |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 72    | Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T                  | I. PPE - Cost, Net book value of assets:<br>a. Ensure that the property, plant and equipment have been accurately identified, summarised and recorded in the financial statements as per the relevant accounting standards.   | Test Result: Yes<br>Annexure: No                  | Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:38                   |
| 73    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>I. PPE - Cost, Net book value of assets:<br>b. In case of revaluation of assets, examine the appraisals made by the registered valuers and its reasonableness   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:42 |
| 74    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>I. PPE - Cost, Net book value of assets:<br>c. Confirm that the consideration on PPE purchased on consolidated price are apportioned to various assets on a fair value basis by verifying the valuation reports of the competent valuer | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:45 |
| 75    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>I. PPE - Cost, Net book value of assets:<br>d. Ensure all the expenses incidental and attributable to bringing the specific asset to its working condition is capitalised.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:49 |
| 76    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>I. PPE - Cost, Net book value of assets:<br>e. In case of revaluation, examine the Certificate of the competent valuers and ensure its correct treatment in the Books of account.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:55 |
| 77    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>I. PPE - Cost, Net book value of assets:<br>f. Check that Intra group transfers are identified and reported for consolidation purposes. Also check for Board approvals for related party transactions.                                  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:25:59 |
| 78    | Property, Plant, Equipment (PPE), Capital   | 7. Valuation & Disclosure:<br>I. PPE - Cost, Net book   | Mandatory: No<br>Test Result: Yes                 | Workpaper Ref:<br>Comments: Remarks   |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 78    | Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T   | value of assets:<br>g. Examine whether assets acquired on Hire Purchase terms are recorded on cash value or recompute the value based on the rate of interest   | Annexure: No                                      | By: Divya C<br>On: 12/26/2025 16:26:04  |
| 79    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>II. Depreciation/ Amortisation:<br>a. Ensure depreciation / amortisation thereof on the property, plant and equipment are computed based on the rates prescribed in the Companies Act, 2013 or such higher or reduced rates adopted are r | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:26:07 |
| 80    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>II. Depreciation/ Amortisation:<br>b. Ascertain whether there are assets whose useful life is shorter than the physical life of the asset by verifying the predetermined legal or contractual date of expiry or governed by extraction o  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:26:12 |
| 81    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>II. Depreciation/ Amortisation:<br>c. Verify whether the depreciation/amortisation provided on revalued assets are written down for balance useful life of the asset  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:26:16 |
| 82    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>II. Depreciation/ Amortisation:<br>d. Examine whether the surplus or deficiency of any depreciable asset disposed or discarded are calculated appropriately   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:26:20 |
| 83    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure:<br>II. Depreciation/ Amortisation:<br>e. In case of change in method of depreciation, ensure whether the deficiency or surplus is given effect in the statement of profit and loss. The same is required to be quantized and disclosed as a  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:26:48 |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 84    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure: III. Intangible Assets: a. Ensure that the basis of valuation is appropriate  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:26:53 |
| 85    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure: III. Intangible Assets: b. Examine evidence viz Valuers report to ascertain that fair values are correctly apportioned and justified in case of acquisition of business   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:26:59 |
| 86    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure: III. Intangible Assets: c. Ascertain the carrying value of the individual intangible assets with the future economic benefits and suggest appropriate writing down due to uncertainty of further benefits                             | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:03 |
| 87    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 7. Valuation & Disclosure: III. Intangible Assets: d. Review expenditure and marketing forecast and other management plans relating to development cost  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:08 |
| 88    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous: A. Borrowing Cost: i. Ensure that borrowing cost on qualifying asset (asset that necessarily takes a substantial period of time to get ready for its intended use or sale) is only capitalised and condition for qualifying asset is satisfied | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:11 |
| 89    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous: A. Borrowing Cost: ii. Review loan agreements for the qualifying asset for the loan amount sanctioned and review the bank statement or advice for disbursement   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:16 |
| 90    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous: A. Borrowing Cost: iii. Correlate the total asset value with the borrowed funds and ascertain the Per cent of borrowed capital.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:19 |
| 91    | Property, Plant,  | 8. Miscellaneous:  | Mandatory: No                                     | Workpaper Ref:  |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 91    | Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T                  | A. Borrowing Cost:<br>iv. Ensure that the loan borrowed is utilised only for acquisition of the qualifying asset by checking the bank account for disbursement of payments to contractors, wages etc:   | Test Result: Yes<br>Annexure: No                  | Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:23                   |
| 92    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>A. Borrowing Cost:<br>v. Examine the Project account and project status report to ascertain the date of commencement of the activities or date on which asset was put to use to determine borrowing cost that requires capitalisation.           | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:28 |
| 93    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>A. Borrowing Cost:<br>vi. Ensure that exchange differences arising on foreign currency borrowings are included in the borrowing cost and ensure that such cost shall be the difference in interest on foreign currency borrowings and local curr | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:31 |
| 94    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>A. Borrowing Cost:<br>vii. Ensure that capitalisation of Borrowing cost ceases when substantial activities to prepare the qualifying asset for intended use are complete   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:35 |
| 95    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>B. Interest on Deferred Credit Payment for Assets Purchased:<br>i. Ensure that the Interest on the Credit Payments Viz Loans during the construction and installation stages are capitalised   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:39 |
| 96    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>C. Leased Assets:<br>i. Ensure the following disclosures for finance leases:<br>(a) assets acquired under finance lease as segregated from the assets owned  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:43 |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 96    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | (b) for each class of assets, the net carrying amount at the balance sheet date   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:43 |
| 97    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>C. Leased Assets:<br>ii. Review the lease agreements to ensure that the lease conditions have been complied with regards to covenants, pledge assets, collateral   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:46 |
| 98    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>C. Leased Assets:<br>iii. Review the lease assets life for reasonableness of finance lease   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:51 |
| 99    | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>C. Leased Assets:<br>iv. Ensure that the corresponding liability to the asset at an amount that is lower of the fair value of the leased asset or Present value of the minimum lease payments  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:27:56 |
| 100   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>C. Leased Assets:<br>v. Examine Whether a sale and leaseback transaction has been executed and ensure that the treatment is in accordance with AS 19 /Ind AS 116   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:28:03 |
| 101   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>C. Leased Assets:<br>vi. Ensure that the depreciation policy for a leased asset is consistent with that for depreciable assets which are owned, and the depreciation recognised is calculated on the basis set out in Accounting Standard (AS 10 | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 102   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>D. Impairment:<br>i. Examine whether the carrying amount of the Property, plant and equipment is less than the recoverable amount and recognise Impairment loss where necessary.   | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |

| SI No | Heading   | Check Point   | Assertions                                 | Workpaper Ref/Index   |
|-------|---|---|--|---|
| 103   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>D. Impairment:<br>ii. Evaluate the reasonableness and consistency of quantifying such impairment through valuation certificate by a valuer. Assess the relevance of significant assumptions and methods. Examine the completeness and accuracy o | Mandatory: No<br>Test Result:<br>Annexure: | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00 |
| 104   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>D. Impairment:<br>iii. Assess the basis viz. the Projected cash flows, Discount rate and other parameters for computation of the impairment loss and analyse whether the assumptions that were adopted are reasonable                            | Mandatory: No<br>Test Result:<br>Annexure: | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00 |
| 105   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>D. Impairment:<br>iv. Ensure that the asset impaired has been shown in the balance sheet after giving effect to the impairment loss  | Mandatory: No<br>Test Result:<br>Annexure: | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00 |
| 106   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>E. Grant against PPE:<br>i. Examine the nature of Grants received whether it is capital or revenue, and their treatment is in accordance with AS 12/ Ind AS 20   | Mandatory: No<br>Test Result:<br>Annexure: | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00 |
| 107   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>E. Grant against PPE:<br>ii. Ensure that any Non-monetary capital grants received are recorded at nominal value of the asset as per AS 12 /Ind AS 20   | Mandatory: No<br>Test Result:<br>Annexure: | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00 |
| 108   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation & Amortization-T | 8. Miscellaneous:<br>E. Grant against PPE:<br>iii. Ensure all conditions attached to receipt of grant against specific assets are fulfilled by verifying the related documents  | Mandatory: No<br>Test Result:<br>Annexure: | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00 |
| 109   | Property, Plant, Equipment (PPE), Capital Work-in-Progress (CWIP), Intangible Assets, ROU Assets, Depreciation &                | 8. Miscellaneous:<br>E. Grant against PPE:<br>iv. Examine the accounting policy / method adopted by the   | Mandatory: No<br>Test Result:<br>Annexure: | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00 |

| SI No | Heading        | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|----------------|---|---|---|
| 109   | Amortization-T | company either as a deduction from the value of asset or as deferred income and ensure appropriate disclosure in the financial statements.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 110   | Other Income-T | Kick Off Procedures:<br>Obtain/ Prepare the Lead Schedule for Other Income  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:59:28 |
| 111   | Other Income-T | Classification:<br>Other Income:<br>a. Interest income  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:59:55 |
| 112   | Other Income-T | Classification:<br>Other Income:<br>b. Dividend income  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:59:59 |
| 113   | Other Income-T | Classification:<br>Other Income:<br>c. Net gain from sale of investment/PPE   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:00:52 |
| 114   | Other Income-T | Classification:<br>Other Income:<br>d. Other non-operating income   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:01:23 |
| 115   | Other Income-T | Test of Details:<br>A. Overall Testing<br>i. Ensure that recorded revenue transactions are pertaining to the relevant year of audit   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:01:45 |
| 116   | Other Income-T | Test of Details:<br>A. Overall Testing<br>ii. Ensure that there are no unrecorded transaction (Error of Omission) and inaccurate transactions (Error of Commission) by scrutinising all the receipts  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:01:49 |
| 117   | Other Income-T | Test of Details:<br>A. Overall Testing<br>iii. Ensure that the transactions pertaining to a period are recorded in the same period of audit by verifying the fixed deposits receipts, dividend warrants, receipt on sale of asset for few days immediately before and | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:01:54 |
| 118   | Other Income-T | Test of Details:<br>A. Overall Testing<br>iv. Examine whether revenues are booked on an accrual basis based on  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:01:58 |



| SI No | Heading        | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|----------------|--|---|---|
| 118   | Other Income-T | prudency   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:01:58 |
| 119   | Other Income-T | Test of Details:<br>B. Interest Income<br>i. Verify the interest earned from the relevant investments by checking the accuracy of the computation                                | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:03 |
| 120   | Other Income-T | Test of Details:<br>B. Interest Income<br>ii. Verify the fixed deposits certificate or other interestbearing bonds to confirm the rate of interest and period of deposit         | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:07 |
| 121   | Other Income-T | Test of Details:<br>B. Interest Income<br>iii. Verify the fixed deposit receipts from banks  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:11 |
| 122   | Other Income-T | Test of Details:<br>B. Interest Income<br>iv. Verify the interest on default in payments and ensure compliance of agreement with customers                                       | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:15 |
| 123   | Other Income-T | Test of Details:<br>B. Interest Income<br>v. Ensure interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate of interest | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:19 |
| 124   | Other Income-T | Test of Details:<br>C. Dividend Income<br>i. Verify the dividend warrants to check the accuracy of dividend Income   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:25 |
| 125   | Other Income-T | Test of Details:<br>C. Dividend Income<br>ii. Verify the dividend received from Subsidiary Companies, Joint Ventures and Associates and ensure appropriate treatment             | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:29 |
| 126   | Other Income-T | Test of Details:<br>C. Dividend Income<br>iii. Ensure that dividend income is accrued only when the right to receive dividend is established                                     | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:32 |
| 127   | Other Income-T | Test of Details:   | Mandatory: No                                     | Workpaper Ref:  |

| SI No | Heading        | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|----------------|--|---|---|
| 127   | Other Income-T | D. Net gain from sale of Investment/PPE<br>i. Verify the gain on sale of PPE with reference to relevant working papers of the PPE schedule   | Test Result: Yes<br>Annexure: No                  | Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:37                   |
| 128   | Other Income-T | Test of Details:<br>D. Net gain from sale of Investment/PPE<br>ii. Verify the Sale of investment with reference to its market value and ensure compliance of Accounting Standard 13, 'Accounting for investment'                             | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:41 |
| 129   | Other Income-T | Test of Details:<br>E. Others<br>i. Verify whether the Exchange gain computed are accurate in case of foreign exchange fluctuation from non operating assets and liabilities viz Loans, Creditors for PPE etc.:                              | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:45 |
| 130   | Other Income-T | Test of Details:<br>E. Others<br>ii. Income from Royalties shall be verified from the related agreements entered between the parties and ascertain whether the royalty income is as per the terms and conditions of such agreements          | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:49 |
| 131   | Other Income-T | Test of Details:<br>E. Others<br>iii. Verify the nature of grant received and ensure that the conditions attached to such grants are fulfilled by verifying the relevant documents. Ensure appropriate disclosure in the financial statement | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:53 |
| 132   | Other Income-T | Test of Details:<br>E. Others<br>iv. Verify the rental agreement and ensure that the terms and conditions are in agreement.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:02:58 |
| 133   | Other Income-T | Test of Details:<br>E. Others<br>v. Verify the rental receipts and trace them to the general ledger  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:03:02 |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 134   | Other Income-T  | Presentation and Disclosure:<br>a. Other income is properly described and classified and adequate disclosures with respect to these amounts have been made.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:03:06 |
| 135   | Other Income-T  | Presentation and Disclosure:<br>b. Ensure separate disclosure of Dividends from Subsidiaries  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 16:03:50 |
| 136   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Shareholders` Funds | Are following line items disclosed?<br>a. Share Capital:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:27 |
| 137   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Shareholders` Funds | b. Reserves and Surplus:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:33 |
| 138   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Shareholders` Funds | c. Money received against share warrants.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:39 |
| 139   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital       | Is Number and amount of authorized shares for each class of shares disclosed?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:49 |
| 140   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital       | Is Number of shares issued for each class of shares disclosed?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:52 |
| 141   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital       | Is Number of shares subscribed and fully paid up for each class of shares disclosed?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:56 |
| 142   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital       | Is Number of shares subscribed but not fully paid up for each class of shares?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:02 |
| 143   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital       | Is Par value of shares for each class of shares disclosed?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:06 |
| 144   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital       | In case there is change in authorized or issued or subscribed and paid up shares for any periods is the reconciliation of number of shares outstanding at beginning and at end of reporting period for each class of share disclosed? | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:10 |
| 145   | Schedule III - Balance Sheet Checklist - EQUITY                                       | Is rights, preference and restrictions attaching to   | Mandatory: No<br>Test Result: Yes                 | Workpaper Ref:<br>Comments: Remarks   |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 145   | AND LIABILITIES - Share Capital   | each class of shares including restrictions on distribution of dividends and the repayment of capital disclosed?   | Annexure: No                                      | By: Divya C<br>On: 12/26/2025 15:42:17  |
| 146   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | Are shares in respect of each class held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of holding company or ultimate holding company in aggregate disclosed?                     | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:21 |
| 147   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | Is Shares in the company held by each shareholder holding more than 5% shares specifying the number of shares held as on the reporting date disclosed?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:26 |
| 148   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | Are Shares reserved for issue under options and contracts / commitments for the sale of shares / disinvestment, including the terms and amounts disclosed?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:32 |
| 149   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | For the period of five years immediately preceding the date of Balance Sheet are the following disclosed?<br>a. Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:38 |
| 150   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | b. Aggregate number and class of shares allotted as fully paid up by way of bonus shares.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:41 |
| 151   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | c. Aggregate number and class of shares bought back.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:46 |
| 152   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | Are terms of any securities convertible into equity / preference shares issued along with earliest date of conversion in descending order starting from farthest such date disclosed?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:50 |
| 153   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital | Are calls unpaid disclosed?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:42:55 |

| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 154   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital        | Are calls unpaid by directors and officers disclosed separately?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:43:00 |
| 155   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital        | Are forfeited shares (amount originally paid up) disclosed?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:43:04 |
| 156   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Share Capital        | Has the company disclosed the Shareholding of Promoters for each class of shares as below:<br>** Shares held by promoters at the end of the year<br>** % Change during the year<br>Note:<br>1. Promoter here means promoter as defined in the Companies Act, 2013.<br>Prom | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:43:08 |
| 157   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | Disclosure to be made for nature and amount of each item of Reserves<br>a. Capital Reserves:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:43:18 |
| 158   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | b. Capital Redemption Reserve:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:44:46 |
| 159   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | c. Securities Premium:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:44:54 |
| 160   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | d. Debenture Redemption Reserve:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:44:57 |
| 161   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | e. Share Options Outstanding Account:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:45:03 |
| 162   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | f. Revaluation Reserve:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:45:07 |
| 163   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | g. others Reserves- (specifying the nature and purpose of each reserve and the amount in respect thereof):   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:08 |
| 164   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | h. Surplus i.e. balance in Statement of Profit and Loss  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:13 |
| 165   | Schedule III - Balance Sheet Checklist - EQUITY  | Appropriations to the profit for the year are to   | Mandatory: No<br>Test Result: Yes                 | Workpaper Ref:<br>Comments: Remarks   |

| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 165   | AND LIABILITIES - Reserves and Surplus   | be presented under the head "Reserves and Surplus".  | Annexure: No                                      | By: Divya C<br>On: 12/26/2025 15:46:19  |
| 166   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | Has addition and deduction since last balance sheet shown under each head  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:23 |
| 167   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Reserves and Surplus | Is debit balance of Statement of Profit and Loss shown as negative figure under the head "Reserves and Surplus"?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:28 |
| 168   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables       | Does Trade Payables contain only amount due on account of goods purchased or services received in normal course of business and acceptances?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:34:50 |
| 169   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables       | Does it include amount due under contractual obligations too?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:35:00 |
| 170   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables       | Is trade payable classified as:<br>a. total outstanding dues of micro enterprises and small enterprises: and   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:35:04 |
| 171   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables       | b. total outstanding dues of creditors other than micro enterprises and small enterprises.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:35:11 |
| 172   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables       | Is following disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 made for trade payables?<br>a. the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each acc | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:35:25 |
| 173   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables       | b. the amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year:               | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:35:32 |
| 174   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade                | c. the amount of interest due and payable for the period of delay in making  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C                            |

| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 174   | Payables   | payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | On: 12/26/2025 15:35:37   |
| 175   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables         | d. the amount of interest accrued and remaining unpaid at the end of each accounting year: and   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:40:55 |
| 176   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables         | e. the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:40:59 |
| 177   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables         | Has ageing schedule given for trade payables due for payment?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:06 |
| 178   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables         | Under the ageing schedule has the disputed due disclosed separately for MSME and others?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:10 |
| 179   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Trade Payables         | Has the company disclosed the unbilled dues separately?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:41:16 |
| 180   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Long-Term Provisions   | Are provisions classified into Provision for employee benefits and Others specifying the nature?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:37 |
| 181   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Long-Term Provisions   | Is Provision for employee benefits bifurcated into long-term (non-current) and current?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:43 |
| 182   | Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Long-Term Provisions   | All long-term provisions, other than those related to employee benefits disclosed separately based on their nature?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:49 |
| 183   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | Are Other Current Liabilities classified as under:<br>a. Current maturities of finance lease obligations:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:06 |
| 184   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES -                           | b. Interest accrued but not due on borrowings:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C                            |

| SI No | Heading  | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|--|---|---|---|
| 184   | Other Current Liabilities  | b. Interest accrued but not due on borrowings:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | On: 12/26/2025 15:47:10   |
| 185   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | c. Interest accrued and due on borrowings:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:16 |
| 186   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | d. Income received in advance:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:20 |
| 187   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | e. Unpaid dividends:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:26 |
| 188   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | f. Application money received for allotment of securities and due for refund and interest accrued thereon:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:30 |
| 189   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | g. Unpaid matured deposits and interest accrued thereon:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:35 |
| 190   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | h. Unpaid matured debentures and interest accrued thereon:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:45 |
| 191   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | i. Other payables (specify nature):   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:52 |
| 192   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Other Current Liabilities | Other Payables in the nature of statutory dues such as Withholding taxes, Excise Duty, GST, employer and employee contribution to PF / ESI / LWF, etc.    | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:47:57 |
| 193   | Schedule III - Balance Sheet Checklist - CURRENT LIABILITIES - Short-term Provisions     | Are short-term provisions classified into Provision for employee benefits and Others?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:46:59 |
| 194   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                     | Are the following items disclosed under non-current assets:<br>a. Property, Plant and Equipment and Intangible Assets<br>i. Property, Plant and Equipment | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:29 |
| 195   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                     | Are the following items disclosed under non-current assets:<br>a. Property, Plant and Equipment and Intangible Assets                                     | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:35 |



| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 195   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                                 | ii. Intangible assets:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:35 |
| 196   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                                 | Are the following items disclosed under non-current assets:<br>a. Property, Plant and Equipment and Intangible Assets<br>iii. Capital work-in-progress:          | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:41 |
| 197   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                                 | Are the following items disclosed under non-current assets:<br>a. Property, Plant and Equipment and Intangible Assets<br>iv. Intangible assets under development | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:45 |
| 198   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                                 | Are the following items disclosed under non-current assets:<br>b. Non-current investments  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:50 |
| 199   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                                 | Are the following items disclosed under non-current assets:<br>c. Deferred tax assets (net)  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 200   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                                 | Are the following items disclosed under non-current assets:<br>d. Long-term loans and advances   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:59 |
| 201   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS                                 | Are the following items disclosed under non-current assets:<br>e. Other non-current assets   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:52:02 |
| 202   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under:<br>a. Land  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:08 |
| 203   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under:<br>b. Buildings   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:16 |
| 204   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under:<br>c. Plant and Equipment   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:20 |
| 205   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and           | Are Property, Plant and Equipment classified as under:<br>d. Furniture and Fixtures  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:26 |

| SI No | Heading  | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|--|---|---|---|
| 205   | Equipment  | Are Property, Plant and Equipment classified as under:<br>d. Furniture and Fixtures   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:26 |
| 206   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under:<br>e. Vehicles   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:29 |
| 207   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under:<br>f. Office Equipment   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:40 |
| 208   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment classified as under:<br>g. Others (Specifying natures)  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:45 |
| 209   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Are Property, Plant and Equipment under lease separately classified under each class of assets?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:49 |
| 210   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | Is a reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:53 |
| 211   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | If any sums have been written-off on a reduction of capital or revaluation of assets or where sums have been added on revaluation of assets, disclosure by way of a note made showing amount of reduction/increase, as applicable, together with the date there | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:48:59 |
| 212   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment | The company shall provide the details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company and wh | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:49:06 |
| 213   | Schedule III - Balance   | Where the Company has   | Mandatory: No                                     | Workpaper Ref:  |

| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 213   | Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment            | revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, | Test Result: Yes<br>Annexure: No                  | Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:49:11                   |
| 214   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>a. Goodwill  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:13 |
| 215   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>b. Brands / Trademarks   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:17 |
| 216   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>c. Computer Software   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:22 |
| 217   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>d. Mastheads and publishing titles   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:27 |
| 218   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>e. Mining rights   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:32 |
| 219   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>f. Copyrights, patents and other intellectual property rights, services and operating rights   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:38 |
| 220   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>g. Recipes, formulae, models, designs and prototypes   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:42 |
| 221   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>h. Licenses and franchise  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:47 |
| 222   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Are Intangible assets classified as under:<br>i. Others (specifying nature)  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:52 |
| 223   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets | Is reconciliation for all the above classification of Intangible assets made for gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions      | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:56 |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 223   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets          | through business combinatio   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:50:56 |
| 224   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Intangible assets          | Where sums have been written-off on a reduction of capital or revaluation of assets or where sums have been added on revaluation of assets, Balance Sheet shall by way of a note show the amount of the reduction/increase, as applicable, together with the da | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:51:06 |
| 225   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Are loans classified as:<br>a. Capital advances   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:58:18 |
| 226   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Are loans classified as:<br>b. Loans & advances to related parties  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:58:27 |
| 227   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Are loans classified as:<br>c. Other Loans & advances (specifying nature)   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:58:30 |
| 228   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Are they further sub-classified into:<br>a. Secured, considered good  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:49:37 |
| 229   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Are they further sub-classified into:<br>b. Unsecured, considered good  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:57:43 |
| 230   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Are they further sub-classified into:<br>c. Doubtful  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:57:55 |
| 231   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Is allowance for bad and doubtful loans and advances under relevant heads disclosed separately?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:57:35 |
| 232   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Are Loans due by directors or other officers, or any of them either severally or jointly with any other person or amounts due by firms or private companies in which any director is a  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:57:13 |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 232   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | partner or director or member stated separately?  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:57:13 |
| 233   | Schedule III - Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Long-term loans & advances | Where loans and advances in nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:<br>** repayable on demand or<br>** without specify | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:57:11 |
| 234   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Has the Company given ageing schedule and further, bifurcated between considered good, considered doubtful, disputed and undisputed?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:49:45 |
| 235   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Has Unbilled dues disclosed separately?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:52:17 |
| 236   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Are only amounts due on account of goods sold or services rendered in the normal course of business classified as 'trade receivable'?   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:50:41 |
| 237   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Are trade receivables further sub-classified into:<br>a. Secured, considered good   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:50:49 |
| 238   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Are trade receivables further sub-classified into:<br>b. Unsecured, considered good   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:50:58 |
| 239   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Are trade receivables further sub-classified into:<br>c. Doubtful   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:51:06 |
| 240   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Is allowance for bad and doubtful debts under relevant heads disclosed separately?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:51:15 |
| 241   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables              | Are debts due by directors or other officers, or any of them either severally or jointly with any other person or debts due by firms or private companies in which any  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:51:40 |

| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 241   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables         | director is a partner or director or member stated separately?   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:51:40   |
| 242   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables         | Are amounts due under contractual obligations like amounts due for sale of property, plant and equipment, insurance claim, etc. included in trade receivables?             | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:51:51   |
| 243   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables         | Are only amounts to be realized within twelve months from date of Balance Sheet or operating cycle of the business classified as 'trade receivables' under current assets? | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:52:04   |
| 244   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables         | Are outstanding for a period exceeding six months 'from the date they became due for payment' disclosed separately?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:52:18   |
| 245   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as:<br>a. Balances with Banks   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/22/2025 17:49:08 |
| 246   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as:<br>b. Cheques, drafts on hand:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:14 |
| 247   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as:<br>c. Cash on hand: and   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:18 |
| 248   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as:<br>d. Others (specify nature).  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:23 |
| 249   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Earmarked balances with banks (for example, for unpaid dividend) separately stated?  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:31 |
| 250   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments disclosed separately?                         | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:36 |
| 251   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Repatriation restrictions, if any, in respect of cash and bank balances separately stated?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:40 |

| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 252   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents   | Are Bank deposits with > 12 months maturity disclosed separately?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:48 |
| 253   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances | Are short-term loans and advances classified as:<br>a. Loans and advances to related parties   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:52:36   |
| 254   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances | Are short-term loans and advances classified as:<br>b. Others (specifying nature)  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:52:40   |
| 255   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances | Loans shall also be sub-classified as:<br>a. Secured, considered good:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:52:44   |
| 256   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances | Loans shall also be sub-classified as:<br>b. Unsecured, considered good:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:52:50   |
| 257   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances | Loans shall also be sub-classified as:<br>c. Doubtful  | Mandatory: No<br>Test Result: No<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:52:58   |
| 258   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances | Is allowance for bad and doubtful loans and advances under relevant heads disclosed separately?  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:53:10   |
| 259   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Short-term loans & advances | Are Loans and advances due by directors or other officers, or any of them either severally or jointly with any other person or amounts due by firms or private companies in which any director is a partner or director or member stated separately? | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:53:15   |
| 260   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes  | Amount of dividend proposed to be distributed to equity and preference shareholders for the period and the related amount per share.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:53:29   |
| 261   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes  | Arrears of fixed cumulative dividends on preference shares.  | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:53:35   |
| 262   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes  | Where securities (equity / preference) are issued for specific purpose, but whole or part of the amount is not used for that specific purpose, then how the unutilized amount is used or   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:53:47   |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 262   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes | invested.   | Mandatory: No<br>Test Result: NA<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:53:47 |
| 263   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes | Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.                             | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:53:55 |
| 264   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes | If, in the opinion of the Board, any of the assets other than Property, Plant and Equipment, Intangible Assets and non- current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they ar | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:00 |
| 265   | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Other disclosures in notes | Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the follow                 | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:54:04 |
| 266   | Schedule III - Statement of Profit and Loss Checklist   | Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:33:56 |
| 267   | Schedule III - Statement of Profit and Loss Checklist   | Is the Statement of Profit and Loss in the format specified under Schedule III?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:34:01 |
| 268   | Schedule III - Statement of Profit and Loss Checklist   | Is the Statement of Profit and Loss prepared in vertical format?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:34:07 |
| 269   | Schedule III - Statement of Profit and Loss Checklist   | Is it termed as `Statement of Profit and Loss`?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:34:15 |
| 270   | Schedule III - Statement of Profit and Loss Checklist   | Does Statement of Profit and Loss include:<br>a. Profit or loss for the Period:   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:34:21 |



| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 271   | Schedule III - Statement of Profit and Loss Checklist                           | b. Are item of Income / expense of more than 1% of revenue from operations or Rs. 1,00,000/- whichever is higher, disclosed as separate items under respective heads? | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:34:31 |
| 272   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | Is disclosure for companies other than finance company made as:<br>a. Sale of Products  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:20:22 |
| 273   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | b. Sale of Services   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:20:33 |
| 274   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | c. Grants or donations received (relevant in case of section 8 companies only)  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:20:55 |
| 275   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | d. Other Operating Revenues   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:21:02 |
| 276   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | e. Less: Excise duty  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:21:24 |
| 277   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | Is sale of manufacturing scrap classified as other operating revenue?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:21:29 |
| 278   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | Is disclosure for a Finance company made as:<br>a. Interest   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:21:45 |
| 279   | Schedule III - Statement of Profit and Loss Checklist - Revenue from Operations | b. Other Financial services   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:22:06 |
| 280   | Schedule III - Statement of Profit and Loss Checklist - Other Income            | Is Other Income classified as:<br>a. Interest income (other than for finance company)   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:22:18 |
| 281   | Schedule III - Statement of Profit and Loss Checklist - Other Income            | b. Dividend income  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:22:23 |
| 282   | Schedule III - Statement of Profit and Loss Checklist - Other Income            | c. Net gain/loss on sale of investments   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:22:28 |
| 283   | Schedule III - Statement of Profit and Loss Checklist - Other Income            | d. other non-operating income (net of expenses directly attributable to such income)  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:22:33 |

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 284   | Schedule III - Statement of Profit and Loss Checklist - Other Income              | Is separate disclosure for Dividends from subsidiary companies made?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:22:38 |
| 285   | Schedule III - Statement of Profit and Loss Checklist - Other Income              | Is interest, dividend, gain/loss on sale of investment, etc. disclosed separately for Current as well as long term Investments?                                 | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:23:24 |
| 286   | Schedule III - Statement of Profit and Loss Checklist - Other Income              | Is separate disclosure of profits or losses from partnership firms made?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:23:29 |
| 287   | Schedule III - Statement of Profit and Loss Checklist - Other Income              | Is profit in partnership firm recognised as income in the statement of profit and loss as and when the right to receive the profit share is established?        | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:23:35 |
| 288   | Schedule III - Statement of Profit and Loss Checklist - Expenses                  | Is disclosure made on face of the Statement of Profit and Loss by classifying expenses into:<br>a. Cost of materials consumed                                   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:13 |
| 289   | Schedule III - Statement of Profit and Loss Checklist - Expenses                  | b. Purchases of stock-in-trade  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:20 |
| 290   | Schedule III - Statement of Profit and Loss Checklist - Expenses                  | c. Changes in inventories of finished goods, stock in trade and Work-in-progress  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:27 |
| 291   | Schedule III - Statement of Profit and Loss Checklist - Expenses                  | d. Employee benefits expense  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:35 |
| 292   | Schedule III - Statement of Profit and Loss Checklist - Expenses                  | e. Finance costs  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:39 |
| 293   | Schedule III - Statement of Profit and Loss Checklist - Expenses                  | f. Depreciation and amortization expenses   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:44 |
| 294   | Schedule III - Statement of Profit and Loss Checklist - Expenses                  | g. Other expenses   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:50 |
| 295   | Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense | For employee benefits expenses, is sub-classification made in notes to the accounts as:<br>a. Salaries and wages, including:<br>** Bonus<br>** Leave encashment | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:00 |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 295   | Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense | ** Compensations &<br>** other similar payments  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:00 |
| 296   | Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense | b. Contribution to provident and other funds. Other funds would include:<br>** Gratuity funds,<br>** Superannuation funds<br>** ESI<br>** Labour Welfare Fund<br>** Penalties and similar amounts not to be disclosed here | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:11 |
| 297   | Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense | c. Share based payments to employees (i.e. ESOP & ESPP)  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:17 |
| 298   | Schedule III - Statement of Profit and Loss Checklist - Employee benefits expense | d. Staff welfare expenses  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:27 |
| 299   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:<br>a. Consumption of stores and spare parts  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:23:47 |
| 300   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:<br>b. Power and fuel   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:23:53 |
| 301   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:<br>c. Rent   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:23:57 |
| 302   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:<br>d. Repairs to buildings   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:24:02 |
| 303   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:<br>e. Repairs to machinery   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:24:12 |
| 304   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:<br>f. Insurance  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:24:21 |
| 305   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:<br>g. Rates and taxes, excluding taxes on income   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:24:30 |
| 306   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses            | For other expenses: is sub-classification made in notes to the accounts as:  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C                            |

| SI No | Heading  | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|--|---|---|---|
| 306   | Schedule III - Statement of Profit and Loss Checklist - Other Expenses     | h. Miscellaneous expenses   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | On: 12/26/2025 15:24:36   |
| 307   | Schedule III - Statement of Profit and Loss Checklist - Current Tax        | Details of all taxes on income payable under the Income Tax Act, 1961 disclosed here?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:59 |
| 308   | Schedule III - Statement of Profit and Loss Checklist - Current Tax        | Is MAT disclosed under current tax?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:28:05 |
| 309   | Schedule III - Statement of Profit and Loss Checklist - Current Tax        | Is Current tax computed in compliance with Income Computation and Disclosure Standards (ICDS) notified under Income Tax Act, 1961?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:28:11 |
| 310   | Schedule III - Statement of Profit and Loss Checklist - Current Tax        | Is interest on tax being in the nature of finance cost disclosed in finance cost and not as current tax?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:28:17 |
| 311   | Schedule III - Statement of Profit and Loss Checklist - Current Tax        | Are penalties under Income Tax Act, 1961 if compensatory in nature classified as interest and not tax expense?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:28:27 |
| 312   | Schedule III - Statement of Profit and Loss Checklist - Current Tax        | Are other tax penalties classified under other expenses or tax expense?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:28:32 |
| 313   | Schedule III - Statement of Profit and Loss Checklist - Current Tax        | Excess / Short provision of tax relating to earlier years separately disclosed?   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:28:37 |
| 314   | Schedule III - Statement of Profit and Loss Checklist - Deferred tax       | Any charge / credit for deferred taxes disclosed separately on the face of the Statement of Profit and Loss?  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:51 |
| 315   | Schedule III - Statement of Profit and Loss Checklist - Earnings Per Share | Is Earnings per Equity Share (EPS) disclosed separately and jointly for continuing and discontinued operations in accordance with AS 20 on the face of the Statement of Profit and Loss as:<br>** Basic EPS<br>** Diluted EPS | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:35 |
| 316   | Schedule III - Statement of Profit and Loss Checklist - Earnings Per Share | Is nominal value of equity shares disclosed along with the Earnings Per Share figures as required by AS 20.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:27:40 |
| 317   | Schedule III - Statement of Profit and Loss Checklist -                    | Are the following information disclosed in  | Mandatory: No<br>Test Result: Yes                 | Workpaper Ref:<br>Comments: Remarks   |

| SI No | Heading  | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|--|--|---|---|
| 317   | Additional Information   | the notes to the accounts:<br>a. Is disclosure for adjustments to carrying amount of investments for diminution in value of the investments is made?   | Annexure: No                                      | By: Divya C<br>On: 12/26/2025 15:33:16  |
| 318   | Schedule III - Statement of Profit and Loss Checklist - Additional Information | Are the following information disclosed in the notes to the accounts:<br>b. Is exchange gain/loss on account of foreign exchange fluctuations (other than cost as per para 4(e) of AS 16) are disclosed separately?                        | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:33:19 |
| 319   | Schedule III - Statement of Profit and Loss Checklist - Additional Information | Is disclosure for payment to auditors, bifurcated and disclosed into:<br>** As Auditor<br>** For taxation matters<br>** For company law matters<br>** For management services<br>** For other services<br>** For reimbursement of expenses | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:33:25 |
| 320   | Schedule III - Statement of Profit and Loss Checklist - Additional Information | Prior period items if any, disclosed   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:33:29 |
| 321   | Schedule III - Statement of Profit and Loss Checklist - Additional Information | The aggregate, if material, of any amounts set aside/ proposed to be set aside & withdrawn, to/from reserve  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:33:34 |
| 322   | Schedule III - Statement of Profit and Loss Checklist - Additional Information | The aggregate, if material, of the amounts set aside to provisions made for meeting specific liabilities, contingencies or commitments and amounts withdrawn from such provisions, as no longer required                                   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:33:39 |
| 323   | Schedule III - Statement of Profit and Loss Checklist - Additional Information | Disclosure for Provisions for losses of subsidiary companies   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:33:45 |
| 324   | Schedule III - Statement of Profit and Loss Checklist - Other Disclosures      | Is value of imports made during the year on CIF basis disclosed in notes to the accounts separately for:-<br>** Raw Materials<br>** Components (intermediaries & components)<br>** Spare Parts (for capital                                | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:25:16 |

| SI No | Heading   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---|--|---|---|
| 324   | Schedule III - Statement of Profit and Loss Checklist - Other Disclosures | equipment)<br>** Capital Goods   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:25:16 |
| 325   | Schedule III - Statement of Profit and Loss Checklist - Other Disclosures | Is expenditure incurred in foreign currency disclosed in notes to the accounts separately for:<br>** Royalty, Know-how,<br>** Professional & consultation fee,<br>** Interest & Others   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:25:21 |
| 326   | Schedule III - Statement of Profit and Loss Checklist - Other Disclosures | Is disclosure made for all imported and indigenous consumed during the financial year in notes to the accounts separately for:<br>** Raw materials,<br>** Spare parts (for plant & machinery and similar nature items)<br>** Components                                  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:25:27 |
| 327   | Schedule III - Statement of Profit and Loss Checklist - Other Disclosures | If dividend is paid in foreign currency, then is disclosure made for:<br>** Total amount remitted during the year in foreign currency,<br>** Total number of non-resident shareholders,<br>** Total number of shares held by them on which dividend was due & Year to wh | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:25:54 |
| 328   | Schedule III - Statement of Profit and Loss Checklist - Other Disclosures | Are Foreign Currency Earnings disclosed and classified as:<br>** Export of goods (calculated on F.O.B. basis),<br>** Royalty, know how, professional and consultation fees,<br>** Interest and dividends<br>** Other income (indicating the nature thereof)              | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:26:03 |
| 329   | Trade Receivables   | a) Obtain the list of the customers of the Company along with their balances and ageing.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:45:13 |
| 330   | Trade Receivables   | b) Obtain the listing of trade receivables classified between disputed and undisputed.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:46:22 |
| 331   | Trade Receivables   | c) Obtain the ledger dump of the parties to verify the transactions.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C                            |

| SI No | Heading           | Check Point  | Assertions   | Workpaper Ref/Index   |
|-------|-------------------|--|--|---|
| 331   | Trade Receivables | c) Obtain the ledger dump of the parties to verify the transactions.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | On: 12/23/2025 13:47:30   |
| 332   | Trade Receivables | d) Identify the parties to whom the direct confirmation is to be sent.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:48:34   |
| 333   | Trade Receivables | e) Analysis of Trade Receivables has to be done according to two basis: (i) Total trade receivables variance analysis and/or (ii) Customer wise trade receivables variance analysis  | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:49:58   |
| 334   | Trade Receivables | f) Total Trade Receivables Analysis to be performed along with the analytical procedures performed for the other balance sheet and P/ L items.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:51:05   |
| 335   | Trade Receivables | g) Confirmation Control Chart: External confirmations to be sent to the parties to confirm that the closing balances as per parties are in agreement with that of the books of account of the Company. The confirmations have been sent to the parties on the basis of the significance of the balances. | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:52:02   |
| 336   | Cash And Bank     | a) Obtain the Bank statements of the company on a random basis and specially for the ones of year end.   | Mandatory: No<br>Test Result: Yes<br>Annexure: Yes | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:45 |
| 337   | Cash And Bank     | b) Understand on how bank payments are made by the organization.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:45 |
| 338   | Cash And Bank     | c) Obtain bank reconciliations for the months of January, 20XX and March, 20XX.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:45 |
| 339   | Cash And Bank     | d) Obtain Fixed deposit certificate and Interest on FD working at year end.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:45 |
| 340   | Cash And Bank     | e) Analyse by Variance Analysis on Balance with Banks: on Current Accounts: Fixed Deposit ((upto 12 months maturity) and Cash on Hand for the Current and  | Mandatory: No<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:45 |

| SI No | Heading       | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---------------|--|---|---|
| 340   | Cash And Bank | Previous Year  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:45 |
| 341   | Cash And Bank | f) Cash Verification: The Company's balance of cash & cash equivalents is in the form of bank balance and Fixed deposit balance and cash on hand. A signed certificate from the authorized signatory of the management of the same has to be taken for the amount of cash balance.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:45 |
| 342   | Cash And Bank | g) Balance Confirmation: A direct communication has to be sent to the bank confirming the bank balances, fixed deposits balances, interest on the same at year end i.e., March 31, 20xx for all the bank accounts held by the company.   | Mandatory: No<br>Test Result:<br>Annexure: No     | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:00:20 |
| 343   | Cash And Bank | h) Reconciliation of bank balance as per books of account with that of bank statement: A reconciliation of bank balance as per books of account and balance as per bank statements was done for all the bank accounts at year end. i.e. March 31, 20xx. (Bank reconciliation statement verified) and also checked the long pending reconciliation item along with the subsequent clearance status. | Mandatory: No<br>Test Result:<br>Annexure: No     | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:00:19 |
| 344   | Cash And Bank | i) Analysis of major transactions done during the year end: An analysis of the major transactions entered by the company during the have been verified thoroughly from the bank statements.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:00:18 |
| 345   | Cash And Bank | j) Analysis of major transactions done during the year end: The purchase of the land and building during the year. The payment made through the bank has to be traced and the TDS implications of the same   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:01:49 |



| SI No | Heading       | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---------------|---|---|---|
| 345   | Cash And Bank | has to be verified.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:01:49 |
| 346   | Cash And Bank | k) Analysis of major transactions done during the year end: The disbursements of the loans taken during the year to be verified and traced from the respective bank statements. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:01:53 |
| 347   | Cash And Bank | l) Interest on Fixed Deposit: A working to be obtained from the management to check if the interest accrued on fixed deposit is same as in the fixed deposit certificate.       | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:01:57 |
| 348   | Cash And Bank | m) Interest on Fixed Deposit: The Fixed deposit control chart to be prepared for the interest on fixed deposit.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 1<br>Comments: Remarks<br>By: Divya C<br>On: 12/01/2025 18:02:02 |
| 349   | Share Capital | a) Obtain a lead schedule of share capital for the year ended March 31, 2xx3.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:33:34 |
| 350   | Share Capital | b) Verify MCA master data records to check the accuracy of authorized and issued share capital.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:36:22 |
| 351   | Share Capital | c) Obtain ordinary resolution at Extraordinary General Meeting with respect to increase in authorized share capital.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:37:54 |
| 352   | Share Capital | d) Obtain the list of shareholders as on March 31, 2xx3.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:39:39 |
| 353   | Share Capital | e) Obtain list of promoter shareholders as on March 31, 2xx3.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:40:15 |
| 354   | Share Capital | f) Obtain share valuation report and assumptions verified thereof.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:43:30 |
| 355   | Share Capital | g) Obtain a list and copies of share certificates in respect to which shares issued during the year ended March 31, 20x3.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:46:31 |
| 356   | Share Capital | h) Circulate and receive direct external  | Mandatory: No<br>Test Result: Yes                 | Workpaper Ref: 3<br>Comments: Remarks   |

| SI No | Heading        | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|----------------|--|---|---|
| 356   | Share Capital  | confirmation from the shareholders.  | Annexure: No                                      | By: Divya C<br>On: 12/18/2025 20:47:33  |
| 357   | Share Capital  | i) Review presentation and disclosures in the schedule of Balance Sheet and Notes to Accounts of the financial statement drafts provided by the company.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 3<br>Comments: Remarks<br>By: Divya C<br>On: 12/18/2025 20:48:53 |
| 358   | Trade Payables | a) The list of the creditors during the year to be obtained along with the ageing schedule.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:54:35   |
| 359   | Trade Payables | b) The list of trade payables party wise balances to be obtained classifying between disputed and undisputed and MSME and Non-MSME.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:56:46   |
| 360   | Trade Payables | c) The ledger dumps of the parties to be obtained.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 14:08:07   |
| 361   | Trade Payables | d) The list of the parties to whom confirmations shall be sent, on the basis of the significance of the balances to be identified.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:58:13   |
| 362   | Trade Payables | e) The aging of trade payables to be provided by the client  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:58:42   |
| 363   | Trade Payables | f) Assertions: Existence & Occurrence: And: Potential misstatements: To establish the existence of trade payables and other current liabilities in the books and in actual as at the period end. Explain How the same was checked. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:59:53   |
| 364   | Trade Payables | g) Assertions: Completeness: And Potential misstatements: Trade payables and liability Balances that were supposed to be recorded have been recognized in the financial statements. Explain How the same was checked.              | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:52:46   |
| 365   | Trade Payables | h) Analysis: Analysis of Trade Payables to be done according to two basics: 1. Total trade payable variance analysis and 2.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 14:03:01   |

| SI No | Heading                   | Check Point  | Assertions  | Workpaper Ref/Index   |
|-------|---------------------------|--|---|---|
| 365   | Trade Payables            | Total trade payable analysis   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 14:03:01 |
| 366   | Trade Payables            | i) Analysis: procedure to be performed along with the analytical procedures performed for the other balance sheet and P/L items.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 14:03:51 |
| 367   | Trade Payables            | j) Confirmation Control Chart: External Confirmations have to be sent to the parties to confirm that the closing balances as per parties are in agreement with that of the books of account of the company. Confirmations have to be sent to all the parties. The provisions as mentioned in SA 505 have been duly followed. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 14:04:42 |
| 368   | Trade Payables            | k) Balance Confirmation Reconciliation: This procedure is to be only performed when there is a difference between amount sent for balance confirmation and the balance confirmed.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 14:05:26 |
| 369   | Tax Liabilities           | a) Obtain Form 26 AS and reconciliation of the same with books of account  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:53:09 |
| 370   | Tax Liabilities           | b) Refund to be mapped from refund order and reconciled with books of account  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:53:10 |
| 371   | Tax Liabilities           | c) Tax demand to be mapped from assessment orders or tax portal and reconciled with books of account.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 01/02/2026 14:53:12 |
| 372   | Other Current Liabilities | a) Check and verify TDS and GST returns.   | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 373   | Other Current Liabilities | b) Map sales with the GST outward liability.   | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 374   | Other Current Liabilities | c) Check labour law compliances with challans and books of account.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 375   | Other Current Liabilities | d) Obtain list of customers  | Mandatory: No                                     | Workpaper Ref:  |

| SI No | Heading                   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---------------------------|---|---|---|
| 375   | Other Current Liabilities | from whom advances have been received.  | Test Result:<br>Annexure:                         | Comments:<br>By:<br>On: 01/01/1900 00:00:00                                   |
| 376   | Other Current Liabilities | e) Obtain the working for the computation of distributor promotion schemes and verify the claims made by the distributors.                          | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 377   | Other Current Liabilities | f) Check whether all the statutory dues have been paid within the statutory timelines.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 378   | Deferred Tax Liabilities  | a) Calculate the book value, which is the carrying amount, accordingly, using respective Ind AS/ AS of assets and liabilities.                      | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/26/2025 15:55:41 |
| 379   | Deferred Tax Liabilities  | b) Calculate the tax base for assets and liabilities.   | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 380   | Deferred Tax Liabilities  | c) Calculate the temporary difference.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 381   | Deferred Tax Liabilities  | d) Calculate deferred tax asset (DTA) or calculate deferred tax liability (DTL).  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 382   | Deferred Tax Liabilities  | e) Recognize it in the statement of profit and loss (P&L) or Statement of Change in Equity (SOCIE), as the case may be.                             | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 383   | Revenue from Operations   | a) Obtain the ledger dump for revenue from sale of goods and sale of services recorded by the company during the period.                            | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:38:19 |
| 384   | Revenue from Operations   | b) Obtain the revenue contracts for determining the incidence of revenue, performance obligations and transaction price for measurement of revenue. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:37:23 |
| 385   | Revenue from Operations   | c) Analytical Review: Prepare TOC (Test of controls) and TOD (Test of Details)  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 386   | Revenue from Operations   | d) Analytical Review: Verify the totals of each category of goods and services.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:40:00 |
| 387   | Revenue from Operations   | e) Analytical Review: Verify  | Mandatory: No                                     | Workpaper Ref:  |

| SI No | Heading                 | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|-------------------------|---|---|---|
| 387   | Revenue from Operations | the value of revenue recognised during the year and compare with previous years.  | Test Result: Yes<br>Annexure: No                  | Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:41:01                   |
| 388   | Revenue from Operations | f) Analytical Review: Analyse the revenue using ratios as the parameter of measure.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:42:47 |
| 389   | Revenue from Operations | g) Analytical Review: Ascertain changes in the business model as discontinuance of product line or operations in a unit.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 390   | Revenue from Operations | h) Verify and testing the sample invoices with all supporting documents.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:43:38 |
| 391   | Revenue from Operations | i) Verify the significant increase or decrease in revenue at or near the balance sheet date.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:45:39 |
| 392   | Revenue from Operations | j) Verify sales returns by customers have been adjusted in revenue ledger and inventory.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:47:01 |
| 393   | Revenue from Operations | k) Outward movements in quantity are matched as per sales dump and inventory register.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:48:19 |
| 394   | Revenue from Operations | l) Verify sales of goods and services are reconciled with taxes returns.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 395   | Revenue from Operations | m) In case of Ind AS, revenue recognition criteria is fulfilled as per Ind AS 115 like Identification of Contract, Determining of performance obligation, Measurement of Transaction Price, Allocation of Transaction price to various performance obligations, Recognition of revenue over the period of time or at a point in time. | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 396   | Revenue from Operations | n) Verify sample invoices that condition for identifying a contract with customers has been satisfied.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |
| 397   | Revenue from Operations | o) Verify that performance obligation is at a point in time/ or over time and revenue is recognised   | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                 |

| SI No | Heading                 | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|-------------------------|---|---|---|
| 397   | Revenue from Operations | accordingly.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                   |
| 398   | Revenue from Operations | p) Verify the process of determination of transaction price and allocation of transaction price to performance obligation.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                   |
| 399   | Revenue from Operations | q) Verify unbilled revenue or deferred revenue recognition applying subsequent testing procedure.   | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                   |
| 400   | Revenue from Operations | r) Verify the transactions relating on exchange or barter basis.  | Mandatory: No<br>Test Result:<br>Annexure:        | Workpaper Ref:<br>Comments:<br>By:<br>On: 01/01/1900 00:00:00                   |
| 401   | Revenue from Operations | s) Verify sequence of invoice series issued or cancelled during the period.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 20:53:35   |
| 402   | Revenue from Operations | t) Ensure that recorded revenue transactions are pertaining to the relevant year of audit.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 21:04:01   |
| 403   | Revenue from Operations | u) Verify that revenue cut off procedures have been applied accurately.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 21:04:55   |
| 404   | Revenue from Operations | v) Records/ Documents to be verified: Revenue budgets, Revenue recognition policies, Invoices, Debit notes, Credit notes, delivery challans, E way bills and Contract with customers etc. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 21:05:41   |
| 405   | Employee Benefits       | a) Verify the list of employees on the payroll of the company as on March 31, 20xx.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 5<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:34:41 |
| 406   | Employee Benefits       | b) Verify the salary of all employees from the appointment letters maintained by the organization.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 5<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:36:45 |
| 407   | Employee Benefits       | c) Verify the employees who joined or left the organization.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 5<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:39:03 |
| 408   | Employee Benefits       | d) Verify bonus, leave encashment, overtime & commission paid (if any).   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 5<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:42:19 |

| SI No | Heading  | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|----------|---|---|---|
| 409   | Expenses | a) All the payments have been duly authorized by a competent authority.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 4<br>Comments: Remarks<br>By: Divya C<br>On: 12/19/2025 16:15:30 |
| 410   | Expenses | b) Ensure that all payments relate to business.   | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 4<br>Comments: Remarks<br>By: Divya C<br>On: 12/19/2025 16:15:59 |
| 411   | Expenses | c) Ensure that all payments have been received by the correct payee and acknowledged by a receipt note or in the voucher itself.              | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 4<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:21:19 |
| 412   | Expenses | d) See that expenses relate to the period under audit.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 4<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:22:56 |
| 413   | Expenses | e) Ensure that no personal expenses are charged as business expenditure.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 4<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:24:16 |
| 414   | Expenses | f) See the mode of payment cash, cheque etc. and relate to corresponding entry in cash or bank book.  | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 4<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:24:54 |
| 415   | Expenses | g) Ensure that if any payment relates to the period that extends to next year, a proportionate amount is carried forward as pre-paid expense. | Mandatory: No<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 4<br>Comments: Remarks<br>By: Divya C<br>On: 12/23/2025 13:26:09 |